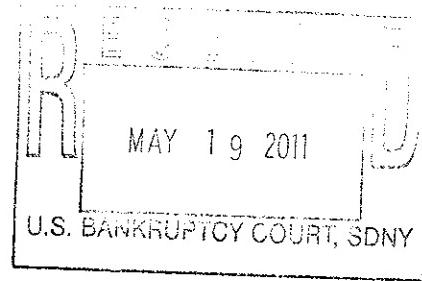


**Patricia L. Roland  
185 Melba Street # 102  
Milford, CT 06460**



**Clerk of the United States Bankruptcy Court  
For the Southern District of New York  
One Bowling Green  
New York, New York 10004**

**May 16, 2011**

**Re : Bankruptcy Case No. 08-1789 (BRL)**

**To whom it may concern:**

**Please note that I wish to disagree with the determination that I did not have an account with Bernard L. Madoff as referenced in the above Bankruptcy Case.**

**Enclosed please find information regarding my account with Bernard L. Madoff Securities, LLC., and Westport National Bank. This information clearly shows that I have deposited money into such an account on November 30, 1994. While I realize that the sum of \$474.02 seems insignificant in regard to the thousands of dollars lost by other Madoff victims, at the time of the investment this was and still is my plan money that I was allowed to roll over into the Madoff / Westport National Bank. At the time I was employed by PSCC, Inc. of Westport, CT, another Madoff client and my employer allowed the small investment.**

**I would appreciate another review of this determination and I feel that the information that I have enclosed will meet the standards and show that I did indeed have an account.**

**Thank you,**

*Patricia L Roland*